

EXHIBIT B - Certificate

Schwanengasse 12
P.O.Box
CH-3001 Berne
Phone +41 31 322 69 11
Fax +41 31 322 69 26
info@ebk.admin.ch
www.sfbk.admin.ch

Certificate No. 2 of 2



Eidgenössische Bankenkommission
Commission fédérale des banques
Commissione federale delle banche
Swiss Federal Banking Commission

Date 23.12.2008
Author Mathias Hebeisen
Reference 2008-11-20/108/1306

Lehmann Brothers Finance AG, Zurich

Confirmation of Authority

On December 19, 2008 the Swiss Federal Banking Commission (the "SFBC") – the supervisory authority responsible for broad areas of the financial sector (inter alia, the supervision of banks, securities dealers and investment funds) – opened bankruptcy proceedings against Lehman Brothers Finance AG, Talstrasse 82, 8001 Zürich. The date for the adjudication of bankruptcy is December 22, 2008. The SFBC appointed PricewaterhouseCoopers AG, Zurich, as bankruptcy liquidator of Lehman Brothers Finance AG.

Secretariat of the Swiss Federal Banking Commission

By: Daniel Roth
Function: Head Enforcement
unauthorized institutions
and Bank Insolvency

By: Mathias Hebeisen
Function: Legal Services

Signature:

A stylized, handwritten signature in black ink, likely belonging to Daniel Roth.

Signature:

A stylized, handwritten signature in black ink, likely belonging to Mathias Hebeisen.